

Montana Department of Transportation



Montana Department of Transportation

www.mdt.mt.gov

Email: mdtmfrefund@mt.gov

Forms and Instructions for *PTO* Refund of Montana Diesel, Gasoline or Gasohol Tax

**Mail Applications to:
Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019**

As of November 2007

MOTOR FUELS TAX REFUND REQUIREMENTS CHECK LIST

All the required information for a refund must be completed for refund to be processed.
Before mailing, please check the list to ensure you are submitting all that is required.

- ☐ MF-27P Form
- ☐ Social Security Number or Federal ID Number (FEIN)
- ☐ Applicant's Signature (Original)
- ☐ Schedule C
- ☐ Pages 6 & 7
- ☐ Original gas, gasohol and/or clear diesel bulk invoices

Definition

PTO – Power take-off from a motor vehicle engine or auxiliary engine fueled from the same supply tank as the vehicle to perform an operating function using greater than or equal to 7.5% of the engine's power supply to operate.

NOTE: CLIMATE CONTROL FUNCTIONS ARE NOT CONSIDERED POWER TAKE OFF UNITS.

Qualification

A vehicle engaged in a taxable activity with a PTO

Required Records

Maintain dispersal and mileage records and all fuel receipts.

If you have any questions filling out these forms, please call (406) 444-7278 between the hours of 8:00am and 5:00pm, Monday through Friday except holidays. You may download forms from our Website at www.mdt.mt.gov.

MDT attempts to provide accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Dept. Alternative accessible formats of this information will be provided upon request. For further information call (406) 444-7278 or TTY (800) 335-7592, or by calling Montana Relay at 711

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By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.

Instructions for Schedule C

Vehicle Identification Number (VIN)– This number is required so the Department can verify this is a PTO Unit.

Vehicle Type Number – Enter the number from the chart on page 4 that corresponds to your vehicle type. The number is required so the Department can verify the PTO Rate.

1. **Miles operated in all jurisdictions:** Enter the total miles operated for each PTO unit.
2. **Total Fuel used in vehicles:** Enter the total gallons put into the supply tank of each PTO unit.
3. **Average miles per gallon for all miles traveled:** Divide column 1 by column 2.
4. **Total Montana Miles:** Enter the total of on-road miles operated in Montana for each PTO unit.
5. **Montana off-road miles:** Enter the total number of off-road Montana miles operated for each unit with a PTO. Do not include any miles traveled on any streets, roads, highways, alleys, county roads, county gravel roads, forest service roads (except forest service development roads) and their related structures.
6. **Montana on-road miles:** Subtract column 4 from column 5.
7. **Amount of Fuel used in Montana:** Divide column 6 by column 3.
8. **PTO Fuel Rate:** Enter the PTO percentage rate from page 4 that corresponds with your vehicle type number.
9. **PTO Fuel:** Multiply column 7 by column 8. This is your PTO fuel tax refund for each unit.

Follow these steps for Diesel, Gasoline and/or Gasohol. After you have finished computing the refund, transfer the refund amounts to the front page of the application.

Sign application and mail to the Department of Transportation to the address listed on the front of this form.

Vehicle #	Vehicle Type	PTO %
1	Water & Oil Well Drilling Rig	0.8
2	Cement Mixing/Concrete Pumping Truck	0.3
3	Sanitation/Garbage Trucks/Septic Pumpers	0.3
4	Sewer Cleaning/Jet Vactor	0.3
5	Super Suckers	0.3
6	Fire Trucks	0.3
7	Mobile Cranes	0.3
8	Line Trucks with Digger/Aerial Lift	0.25
9	Refrigeration Trucks	0.25
10	Sweeper Trucks (must be motor vehicle)	0.25
11	Self Loaders/Boom Truck (logging truck)	0.2
12	Truck with Hydraulic Winch	0.2
13	Wrecker	0.2
14	Semi-Wrecker	0.2
15	Service Truck with Jack Hammer/Drill Crane	0.2
16	Oil & Water Well Service Truck	0.2
17	Bulk Feed Truck	0.2
18	Dump Trailer Trucks	0.2
19	Dump Trucks	0.2
20	Hot Asphalt Distribution Trucks	0.2
21	Leaf Truck	0.2
22	Pneumatic Tank Trucks	0.2
23	Salt Spreader on Dump Truck	0.2
24	Seeder Truck	0.2
25	Snow Plow	0.2
26	Spray Trucks	0.2
27	Tank Transport	0.2
28	Tank Trucks	0.2
29	Car Carrier with Hydraulic	0.1
30	Carpet Cleaning Van	0.1
31	all others with Auxiliary engines under 15 hp	0.075



MONTANA DEPARTMENT OF TRANSPORTATION

PO BOX 8019

HELENA MT 59604-8019

Phone: (406) 444-7278 Fax: (406) 444-5411 TTY: (406) 444-7696

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PTO Refund Application

Refund of Montana Diesel, Gasoline or Gasohol Tax

Schedule C must be attached

Please read Instructions

APPLICANT INFORMATION

Time period for Refund: _____ to _____

SSN or Fed ID#: _____ Occupation: _____

Applicants Name: _____

Mailing Address: _____ Phone Number: (____) _____ - _____

City: _____ State: _____ Zip Code + 4: _____

REQUESTED AMOUNTS

1028 Gasohol

1008 Gasoline

1007 Diesel

Total Refund

\$ _____ + \$ _____ + \$ _____ = \$ _____

Original Signature required for processing application

I/we hereby declare and represent that the person named above as applicant has entered into a legally binding and current contract with the undersigned for preparation and submission to the Montana Department of Transportation of the documentation necessary for refunds due applicant pursuant to Mont. Code Ann. Title 15, Chapter 70. That the "Applicant Information" set forth above is the true and correct information for the person or entity making the claim for refund pursuant to MCA 15-70-356 and not the information for the paid preparer; and that the above and foregoing is a true and correct statement showing all diesel, gasoline and/or gasohol purchased and entirely consumed by the applicant; that the invoices included are the original purchase invoices received at the time of purchase and delivery; that said claim against the State of Montana is just and wholly unpaid; and that I/we are authorized by the applicant to receive said refunds on applicant's behalf.

PAID PREPARER'S INFORMATION

Paid Preparer's Name: _____

Address: _____ Phone: (____) _____ - _____

Signature: _____ Date: _____

May the Department of Transportation discuss this return with the preparer above? ☐ Yes ☐ No

Applicant's Signature: _____ Date: _____

FOR OFFICE USE ONLY

File Location: _____ - _____ Entered: ____/____/____ - _____

Processed: ____/____/____ - _____ Pre-Approved: ____/____/____ - _____

Approved: ____/____/____ - _____ Postmark Date: ____/____/____ - _____

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Schedule C – PTO Refund
Attach this schedule to the application page
LIST ALL VEHICLES WITH PTO's
CLEAR DIESEL

VIN	Vehicle Type / Unit #	(1) Miles in All Jurisdiction	(2) Total Fuel Used in Vehicles	(3) Average Miles Per Gallon	(4) Total Montana Miles	(5) Montana Off-Road Miles	(6) Montana On-Road Miles (4)-(5)	(7) Fuel Used in Montana (6)/(3)	(8) PTO Fuel rate (see page 4)	(9) PTO Fuel (7)x(8)
TOTAL CLEAR DIESEL USED IN MONTANA BY PTOs										
TOTAL CLEAR DIESEL GALLONS MULTIPLIED BY \$0.2775 (ENTER TOTAL AMOUNT ON APPLICATION PAGE 5)										\$

Schedule C – PTO Refund
Attach this schedule to the application page
LIST ALL VEHICLES WITH PTO's
GASOLINE

VIN	Vehicle Type / Unit #	(1) Miles in All Jurisdiction	(2) Total Fuel Used in Vehicles	(3) Average Miles Per Gallon	(4) Total Montana Miles	(5) Montana Off-Road Miles	(6) Montana On-Road Miles (4)-(5)	(7) Fuel Used in Montana (6)/(3)	(8) PTO Fuel rate (see page 4)	(9) PTO Fuel (7)x(8)
TOTAL GASOLINE USED IN MONTANA BY PTOs										
TOTAL GASOLINE GALLONS MULTIPLIED BY \$0.27 (ENTER TOTAL AMOUNT ON APPLICATION PAGE 5)										\$

Schedule C – PTO Refund
Attach this schedule to the application page
LIST ALL VEHICLES WITH PTO's
GASOHOL

VIN	Vehicle Type / Unit #	(1) Miles in All Jurisdiction	(2) Total Fuel Used in Vehicles	(3) Average Miles Per Gallon	(4) Total Montana Miles	(5) Montana Off-Road Miles	(6) Montana On-Road Miles (4)-(5)	(7) Fuel Used in Montana (6)/(3)	(8) PTO Fuel rate (see page 4)	(9) PTO Fuel (7)x(8)
TOTAL GASOHOL USED IN MONTANA BY PTOs										
TOTAL GASOHOL GALLONS MULTIPLIED BY \$0.23 (ENTER TOTAL AMOUNT ON APPLICATION PAGE 5)										\$

<p style="text-align: center;">SAMPLE</p> <p style="text-align: center;">GASOLINE / DIESEL (SPECIFY CLEAR OR DYED DIESEL) / GASOHOL DISPERSAL RECORDS</p>			
<p style="text-align: center;">***** KEEP THE FOLLOWING RECORDS FOR YOUR FILES *****</p>			
DATE	FUEL TYPE GASOLINE / DYED DIESEL / CLEAR DIESEL / GASOHOL	VEHICLE/EQUIPMENT DESCRIPTION	GALLONS DISPERSED
TOTAL GALLONS DISPERSED:			

SAMPLE INDIVIDUAL VEHICLE MILEAGE RECORD			<u>YOU MUST RECORD THE ODOMETER READING:</u> <ol style="list-style-type: none"> 1. At the beginning of each day/trip 2. When leaving the state and re-entering the state 3. When leaving on-road to off-road 4. When entering on-road from off-road 5. At the end of each day/trip 						
Company Name: _____ Driver's Name: _____									
Vehicle Description: _____ Unit #: _____			On - Road		Off – Road				
Trip Date	Origin	Destination	Beginning Odometer	Ending Odometer	Beginning Odometer	Ending Odometer	Major Roads Traveled	On-Road Miles	Off-Road Miles
Total Miles:									